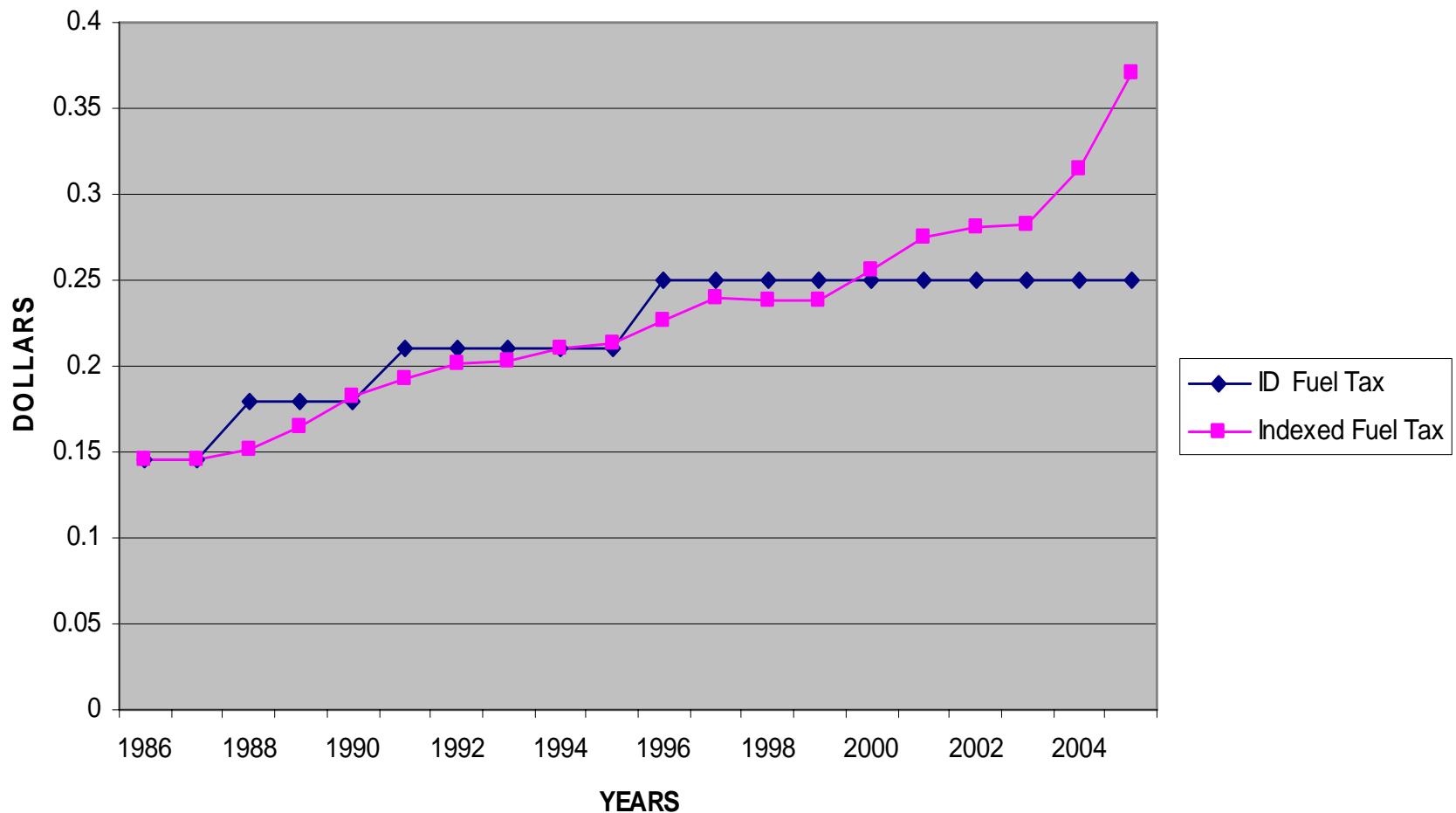


**FUEL TAX INDEXING (3 Yr MVR)**  
**(one possible protocol)**

Year	Motor Vehicle Registrations	%Growth (3 year basis)	Fuel Price less Federal Tax	%Growth (3 year basis)	Indexed IDfuel Tax (3yr)	Idaho Fuel Tax	
1986	922,789	Base Year	\$ 0.837	Base Year	0.145	0.145	1983
1987	933,424		\$ 0.869		0.145	0.145	
1988	952,022	0.014	\$ 0.889	0.034	0.152	0.180	
1989	984,193	0.037	\$ 0.999	0.098	0.165	0.180	
1990	1,009,342	0.064	\$ 1.099	0.190	0.182	0.180	
1991	1,021,809	0.089	\$ 1.009	0.237	0.192	0.210	
1992	1,071,430	0.121	\$ 1.089	0.273	0.202	0.210	
1993	1,138,842	0.168	\$ 0.996	0.232	0.203	0.210	
1994	1,177,592	0.224	\$ 1.006	0.231	0.211	0.210	
1995	1,210,406	0.274	\$ 0.996	0.194	0.213	0.210	\$8B Backlog
1996	1,234,465	0.309	\$ 1.157	0.258	0.227	0.250	1995 Leg.
1997	1,260,400	0.338	\$ 1.146	0.314	0.240	0.250	Increasing volume of traffic
1998	1,329,681	0.382	\$ 0.875	0.266	0.239	0.250	
1999	1,316,277	0.411	\$ 1.072	0.232	0.238	0.250	
2000	1,340,285	0.440	\$ 1.376	0.323	0.256	0.250	Period of increasing world competition for oil
2001	1,247,084	0.410	\$ 1.276	0.483	0.275	0.250	
2002	1,330,870	0.415	\$ 1.181	0.526	0.282	0.250	
2003	1,316,136	0.407	\$ 1.423	0.545	0.283	0.250	
2004	1,386,036	0.457	\$ 1.690	0.710	0.314	0.250	
2005	1,400,000	0.482	\$ 2096	1.074	0.371	0.250	

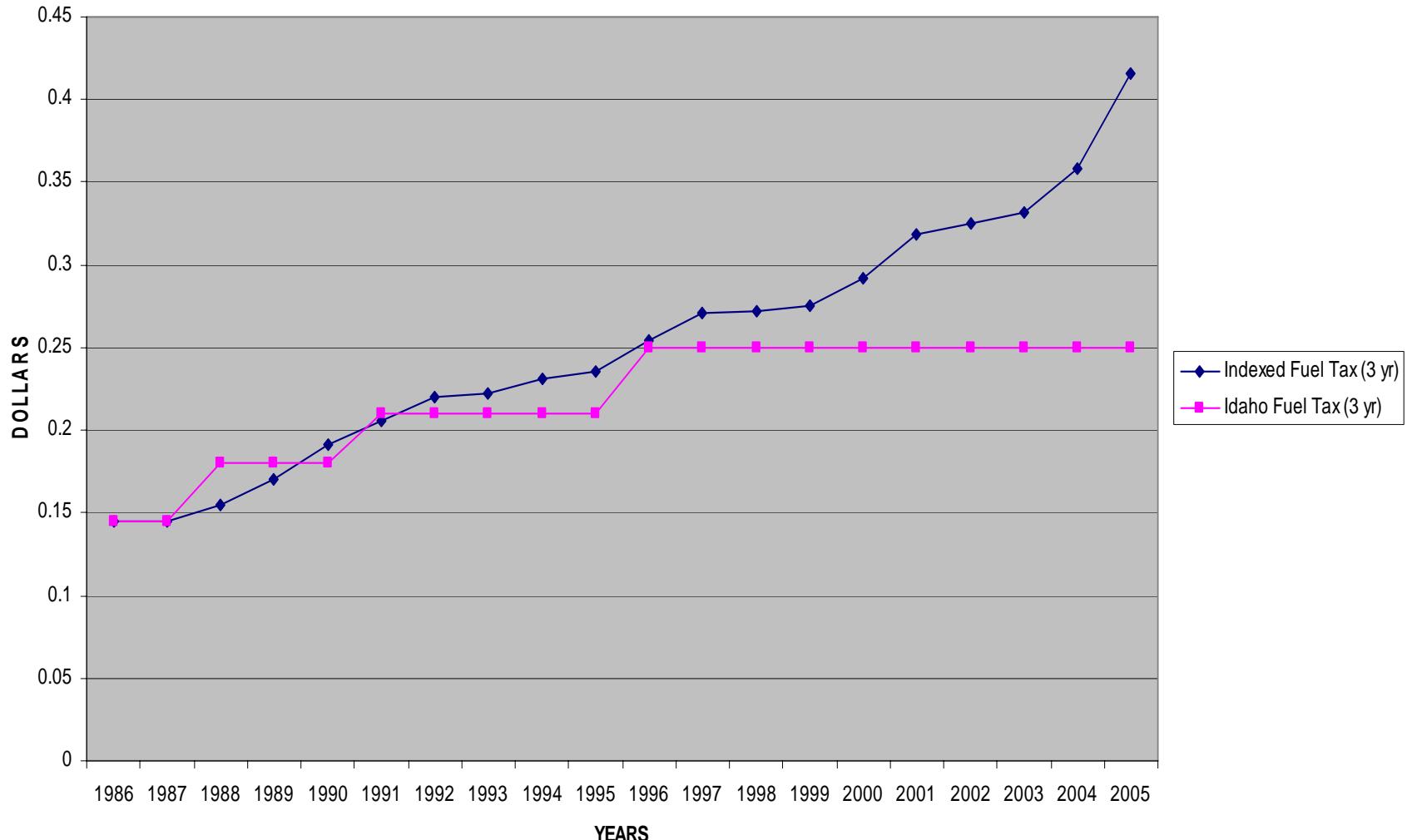
### INDEXED FUEL TAX (3 yr MVR)



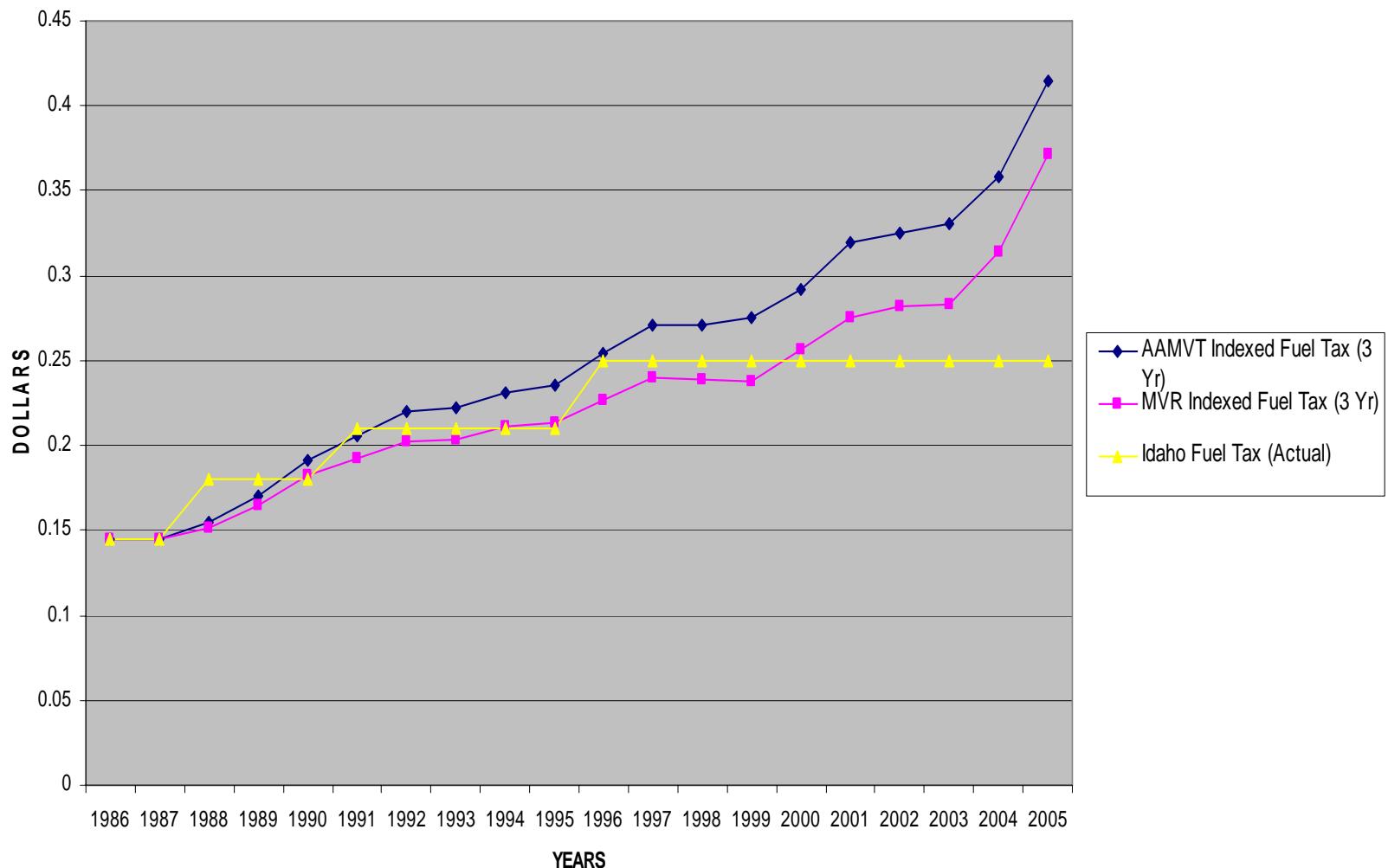
**FUEL TAX INDEXING (3 Yr AAVMT)**  
**(one possible protocol)**

Year	Ave. Vehicle Miles	% Growth (3 year basis)	Fuel Price less Federal Tax	% Growth (3 year basis)	Indexed ID fuel Tax (3yr)	Idaho Fuel Tax	1983
1986	8,233,831,019	Base Year	\$ 0.837	Base Year	0.145	0.145	
1987	8,567,112,919		\$ 0.869		0.145	0.145	
1988	8,787,256,985	0.036	\$ 0.889	0.034	0.155	0.180	
1989	9,260,815,146	0.077	\$ 0.999	0.098	0.170	0.180	
1990	9,850,383,578	0.129	\$ 1.099	0.190	0.191	0.180	
1991	10,060,902,545	0.181	\$ 1.009	0.237	0.206	0.210	
1992	10,735,192,817	0.241	\$ 1.089	0.273	0.220	0.210	
1993	11,294,042,574	0.299	\$ 0.996	0.232	0.222	0.210	
1994	11,652,859,283	0.364	\$ 1.006	0.231	0.231	0.210	
1995	12,297,394,023	0.427	\$ 0.996	0.194	0.235	0.210	\$8B Backlog
1996	12,924,049,864	0.493	\$ 1.157	0.258	0.254	0.250	1995 Leg.
1997	13,112,181,579	0.552	\$ 1.146	0.314	0.271	0.250	Increasing volume of traffic
1998	13,644,125,606	0.606	\$ 0.875	0.266	0.271	0.250	
1999	14,327,970,853	0.663	\$ 1.072	0.232	0.275	0.250	
2000	13,728,357,452	0.688	\$ 1.376	0.323	0.292	0.250	
2001	14,298,599,802	0.715	\$ 1.276	0.483	0.319	0.250	Period of increasing world competition for oil
2002	14,303,172,548	0.714	\$ 1.181	0.526	0.325	0.250	
2003	14,400,462,268	0.741	\$ 1.423	0.545	0.331	0.250	
2004	14,824,908,521	0.762	\$ 1.690	0.710	0.358	0.250	
2005	15,000,000,000	0.790	\$ 2.096	1.074	0.415	0.250	

### Indexed Idaho Fuel Tax (3 Yr AAVMT)



### INDEXED FUEL TAXES V. IDAHO FUEL TAXES



ESTIMATED \$ UNCOLLECTED; 2000-2005						
	Indexed Fuel Tax	ID Fuel Tax	Actual \$ (Gasoline & Diesel)	\$ Collected per cent of Tax	Indexed \$ Collected	
Years	Cents (AAMVT)	(Cents)	Collected		Collected	\$ Uncollected (M)
2000	29.20	25.00	\$ 206,594,657	\$ 8,263,786	\$ 241,302,559	\$ 34.71
2001	31.90	25.00	\$ 201,479,150	\$ 8,059,166	\$ 257,087,395	\$ 55.61
2002	32.50	25.00	\$ 205,954,625	\$ 8,238,185	\$ 267,741,013	\$ 61.79
2003	33.10	25.00	\$ 205,996,312	\$ 8,239,852	\$ 272,739,117	\$ 66.74
2004	35.80	25.00	\$ 213,145,553	\$ 8,525,822	\$ 305,224,432	\$ 92.08
2005	41.50	25.00	\$ 213,959,617	\$ 8,558,385	\$ 355,172,964	\$ 141.21
						\$ 452.14

**FUEL TAX INDEXING (3 Yr AAVMT)**  
**(one possible protocol)**

Year	Ave. Vehicle Miles	% Growth (3 year basis)	Fuel Price less Federal Tax	% Growth (3 year basis)	Indexed ID fuel Tax (3yr)	Idaho Fuel Tax	3 year average National Construction Cost Index 1986 base	National Construction Cost Index Indexed Idaho Fuel tax (3yr)
	Base Year		Base Year					
1986	8,233,831,019		\$ 0.837		\$ 0.145	\$ 0.145	1983	100.0% \$ 0.145
1987	8,567,112,919		\$ 0.869		\$ 0.145	\$ 0.145		102.5% \$ 0.149
1988	8,787,256,985	0.036	\$ 0.889	0.034	\$ 0.155	\$ 0.180		104.1% \$ 0.187
1989	9,260,815,146	0.077	\$ 0.999	0.098	\$ 0.170	\$ 0.180		106.3% \$ 0.191
1990	9,850,383,578	0.129	\$ 1.099	0.190	\$ 0.191	\$ 0.180		109.2% \$ 0.196
1991	10,060,902,545	0.181	\$ 1.009	0.237	\$ 0.206	\$ 0.210		109.5% \$ 0.230
1992	10,735,192,817	0.241	\$ 1.089	0.273	\$ 0.220	\$ 0.210		108.6% \$ 0.228
1993	11,294,042,574	0.299	\$ 0.996	0.232	\$ 0.222	\$ 0.210		108.5% \$ 0.228
1994	11,652,859,283	0.364	\$ 1.006	0.231	\$ 0.231	\$ 0.210		111.1% \$ 0.233
1995	12,297,394,023	0.427	\$ 0.996	0.194	\$ 0.235	\$ 0.210	\$8B Backlog	116.8% \$ 0.245
1996	12,924,049,864	0.493	\$ 1.157	0.258	\$ 0.254	\$ 0.250		120.8% \$ 0.302
1997	13,112,181,579	0.552	\$ 1.146	0.314	\$ 0.271	\$ 0.250		126.0% \$ 0.315
1998	13,644,125,606	0.606	\$ 0.875	0.266	\$ 0.271	\$ 0.250		127.7% \$ 0.319
1999	14,327,970,853	0.663	\$ 1.072	0.232	\$ 0.275	\$ 0.250	Increasing volume of traffic	133.2% \$ 0.333
2000	13,728,357,452	0.688	\$ 1.376	0.323	\$ 0.292	\$ 0.250		138.3% \$ 0.346
2001	14,298,599,802	0.715	\$ 1.276	0.483	\$ 0.319	\$ 0.250		144.4% \$ 0.361
2002	14,303,172,548	0.714	\$ 1.181	0.526	\$ 0.325	\$ 0.250		148.2% \$ 0.371
2003	14,400,462,268	0.741	\$ 1.423	0.545	\$ 0.331	\$ 0.250	Period of increasing world competition fo oil	149.6% \$ 0.374
2004	14,824,908,521	0.762	\$ 1.690	0.710	\$ 0.358	\$ 0.250		160.0% \$ 0.400
2005	15,000,000,000	0.790	\$ 2.096	1.074	\$ 0.415	\$ 0.250		

## Comparison of Existing Idaho Fuel tax, Idaho Fuel tax AAVMT based and Construction Cost Index Based

